

OVERVIEW OF BUDGET

DEPARTMENT: ASSESSOR
ASSESSOR: DONALD WILLIAMSON

	2003-04				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	10,986,443	363,210	10,623,233		159.9
State/County Property					
Tax Administration Prog	3,356,677	2,179,938		1,176,739	29.0
TOTAL	14,343,120	2,543,148	10,623,233	1,176,739	188.9

BUDGET UNIT: ASSESSOR (AAA ASR)

I. GENERAL PROGRAM STATEMENT

Under California law, the Assessor has the following basic responsibilities: 1) Locate and describe all taxable property in the county and identify ownership; 2) Establish a taxable value for all property subject to property taxation; 3) List all the taxable value of all property on the assessment roll and 4) Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments, including boats, aircraft and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious and welfare exemptions.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Appropriation	11,256,876	10,704,022	10,617,333	10,986,443
Total Revenue	381,904	359,195	463,745	363,210
Local Cost	10,874,972	10,344,827	10,153,588	10,623,233
Budgeted Staffing		165.8		159.9
Workload Indicators				
Assessments-Bus/Personal	62,346	49,000	42,001	47,000
Assessments-Real Property	250,980	250,000	224,586	230,000
Assessment Appeals	1,496	3,500	1,876	4,500
Transfers of Ownership	154,008	160,000	165,152	165,000
Assessment Corrections	86,820	80,000	69,317	80,000

Expense variance is due primarily to salary savings on keeping vacant positions open as a part of the county spend down plan. Revenue exceeds projections due to increased number of change of ownership penalties received.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Included in base budget is the deletion of 7.0 positions (2.0 Clerk III's, 1.0 Appraiser Technician, 1.0 Appraiser III, 1.0 Appraiser II, 1.0 Title Technician I and 1.0 Assistant Assessor) that were included in the 4% Spend Down Plan.

Due to increased public inquiries in the Fontana District Office, reinstatement of 1.0 Clerk III position plus overtime (1.1 budgeted staffing) was included in the 2003-04 budget.

ASSESSOR

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General AAA ASR

FUNCTION: General
ACTIVITY: Finance

	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
Appropriation					
Salaries and Benefits	8,785,588	9,061,111	9,468,580	24,811	9,493,391
Services and Supplies	641,443	617,889	608,177	(46,207)	561,970
Central Computer	763,446	763,446	648,697	-	648,697
Transfers	426,856	261,576	256,974	25,411	282,385
Total Appropriation	10,617,333	10,704,022	10,982,428	4,015	10,986,443
Revenue					
Taxes	327,880	176,000	176,000	49,015	225,015
Other Revenue	135,865	183,195	183,195	(45,000)	138,195
Total Revenue	463,745	359,195	359,195	4,015	363,210
Local Cost	10,153,588	10,344,827	10,623,233	-	10,623,233
Budgeted Staffing		165.8	158.8	1.1	159.9

Total Changes Included in Board Approved Base Budget

Salaries and Benefits
252,620 MOU.
483,338 Retirement.

77,166 Risk Management Workers' Comp.
(405,655) 4% Spend Down Plan - 7.0 positions deleted (2.0 Clerk III's, 1.0 Appraiser Technician, 1.0 Appraiser III, 1.0 Appraiser II, 1.0 Title Technician I and 1.0 Assistant Assessor).

407,469

Services and Supplies
(1,574) Risk Management Liabilities.
(8,138) 4% Spend Down Plan.
(9,712)

Central Computer
(114,749)

Transfers
(4,602) Incremental Change in EHAP.

Total Appropriation Change 278,406

Total Revenue Change -

Total Local Cost Change 278,406

Total 2002-03 Appropriation 10,704,022

Total 2002-03 Revenue 359,195

Total 2002-03 Local Cost 10,344,827

Total Base Budget Appropriation 10,982,428

Total Base Budget Revenue 359,195

Total Base Budget Local Cost 10,623,233

ASSESSOR

Board Approved Changes to Base Budget

Salaries and Benefits	20,796	Addition of 1.1 Clerk in Fontana.
	4,015	May 20, 2003 Board-approved action authorizing the reclassification of a Automated System Analyst II to a Business Systems Analyst III.
	<u>24,811</u>	
Services and Supplies	(12,860)	Various services and supply decreases.
	(33,347)	GASB 34 Accounting Change (EHAP).
	<u>(46,207)</u>	
Transfers	(7,936)	
	33,347	GASB 34 Accounting Change (EHAP).
	<u>25,411</u>	
Total Appropriation	<u>4,015</u>	
Revenue		
Taxes	<u>49,015</u>	Increase from taxes collected.
Other Revenue	<u>(45,000)</u>	
Total Revenue	<u>4,015</u>	
Local Cost	<u>-</u>	